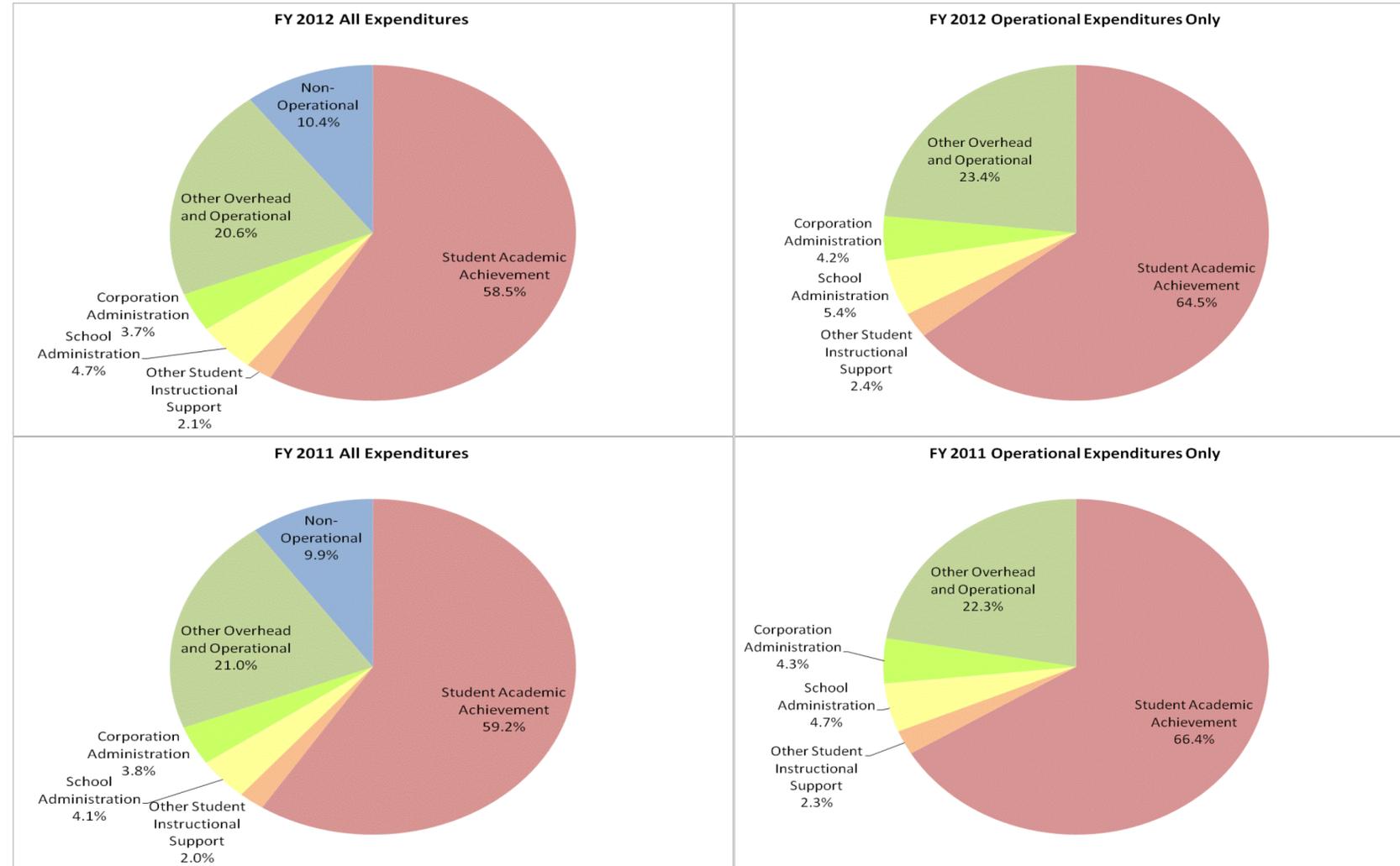


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Southwestern-Jefferson Co Con (4000)**

Southwestern-Jefferson Co Con (4000)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$8,827,714	62.0%	\$8,430,305	55.3%	\$8,033,880	59.2%	\$7,527,337	58.5%
Student Instructional Support	\$833,890	5.9%	\$990,002	6.5%	\$833,382	6.1%	\$883,536	6.9%
Overhead and Operational	\$3,431,846	24.1%	\$3,612,372	23.7%	\$3,364,606	24.8%	\$3,131,901	24.3%
Nonoperational	\$1,152,344	8.1%	\$2,219,168	14.6%	\$1,338,563	9.9%	\$1,335,393	10.4%
<b>Grand Total</b>	<b>\$14,245,794</b>		<b>\$15,251,847</b>		<b>\$13,570,431</b>		<b>\$12,878,167</b>	

	FY 2006	FY 2009	FY 2011	FY 2012
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	67.8%	61.8%	65.3%	65.3%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Southwestern-Jefferson Co Con (4000)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$162,572	\$218,137	\$209,483		29%	-4%
	11100 Regular Programs; Elementary	\$2,382,445	\$2,816,677	\$2,637,912	\$2,468,341	4%	-12%	-6%
	11200 Regular Programs; Middle/Junior High	\$0	\$1,211,389	\$1,219,752	\$980,278		-19%	-20%
	11300 Regular Programs; High School	\$1,971,347	\$1,649,740	\$1,765,550	\$1,542,128	-22%	-7%	-13%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$93,963	\$92,793	\$85,495		-9%	-8%
	11420 Vocational Education; Agriculture B	\$55,953	\$71,659	\$76,974	\$74,393	33%	4%	-3%
	11460 Vocational Education; Occupational Home Economics	\$88,648	\$82,558	\$79,482	\$87,003	-2%	5%	9%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$3,077	\$0	\$0		-100%	
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$23,356	\$46,495	\$19,782		-15%	-57%
	12110 Gifted And Talented; Gifted and Talented	\$13,168	\$16,975	\$34,848	\$25,896	97%	53%	-26%
	12210 Mental Disabilities; Mild Mental Disabilities	\$118,096	\$126,378	\$113,189	\$112,478	-5%	-11%	-1%
	12350 Physical Impairment; Homebound	\$11,156	\$18,575	\$39,809	\$5,648	-49%	-70%	-86%
	12510 Culturally Different; Communication Disorders	\$91,262	\$112,761	\$123,004	\$87,786	-4%	-22%	-29%
	12520 Culturally Different; Compensatory	\$0	\$0	\$0	\$256			
	12610 Learning Disability	\$204,358	\$352,757	\$269,778	\$284,345	39%	-19%	5%
	12710 Equal Opportunity At Risk	\$23,067	\$0	\$0	\$0	-100%		
	12900 Other Special Programs	\$3,608	\$0	\$0	\$0	-100%		
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$1,562	\$2,959	\$2,971	\$0	-100%	-100%	-100%
	14100 Summer School Programs; Elementary	\$3,808	\$0	\$0	\$4,000	5%		
	14300 Summer School Programs; High School	\$32,991	\$11,250	\$11,807	\$7,429	-77%	-34%	-37%
	16100 Remediation Testing	\$52,329	\$88,986	\$86,731	\$66,129	26%	-26%	-24%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$133,720	\$131,530	\$86,481	\$159,899	20%	22%	85%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agree	\$367,102	\$530,196	\$404,835	\$562,193	53%	6%	39%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$584	\$0			-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$13,337	\$238,162	\$48,170	\$64,477	383%	-73%	34%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$2,665	\$910	\$0		-100%	-100%
	22210 Library/Media Services; Service Area Direction	\$0	\$8,293	\$0	\$0		-100%	
	22220 Library/Media Services; School Library	\$155,453	\$216,663	\$215,512	\$209,866	35%	-3%	-3%
	22230 Library/Media Services; Audiovisual	\$6,567	\$7,024	\$7,142	\$596	-91%	-92%	-92%
	22290 Library/Media Services; Other Educational Media Services	\$889	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$52,818	\$107,242	\$203,277	\$116,387	120%	9%	-43%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$27,024			
	22360 Instruction, Related Technology; Network Support	\$95,370	\$191,018	\$105,675	\$175,668	84%	-8%	66%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$18,757	\$8,645			-54%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$169,456	\$140,448	\$115,634	\$123,869	-27%	-12%	7%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$180	\$4,064			> 500%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$11,427	\$7,491	\$13,777		21%	84%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$10,005	\$5	\$0	\$0	-100%	-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$305,374	\$0	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$6,363,891</b>	<b>\$8,430,305</b>	<b>\$8,033,880</b>	<b>\$7,527,337</b>	<b>18%</b>	<b>-11%</b>	<b>-6%</b>
<b>Student Instructional Support</b>								
	21120 Attendance and Social Work Services; Attendance Services	\$300	\$0	\$0	\$0	-100%		
	21130 Attendance and Social Work Services; Social Work Services	\$41,970	\$23,716	\$6,579	\$0	-100%	-100%	-100%
	21220 Guidance Services; Counseling Services	\$103,902	\$212,345	\$222,236	\$223,646	115%	5%	1%
	21340 Health Services; Nurse Services	\$58,274	\$50,546	\$47,944	\$49,839	-14%	-1%	4%
	21390 Health Services; Other Health Services	\$405	\$0	\$0	\$0	-100%		
	21810 Special Education Administration; Service Area Direction	\$0	\$2,410	\$0	\$0		-100%	
	24100 Office of The Principal	\$500,561	\$700,985	\$556,624	\$610,051	22%	-13%	10%
<b>Student Instructional Support Total</b>		<b>\$705,411</b>	<b>\$990,002</b>	<b>\$833,382</b>	<b>\$883,536</b>	<b>25%</b>	<b>-11%</b>	<b>6%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$30,315	\$29,211	\$15,069	\$14,321	-53%	-51%	-5%
	23150 Board of Education; Legal Services	\$805	\$5,708	\$6,116	\$0	-100%	-100%	-100%
	23160 Board of Education; Promotion Expenses	\$4,460	\$2,416	\$2,721	\$156	-97%	-94%	-94%
	23190 Board of Education; Other Governing Body Services	\$0	\$1,072	\$0	\$0		-100%	
	23210 Executive Administration; Office of The Superintendent	\$259,409	\$397,112	\$377,435	\$378,872	46%	-5%	0%
	23220 Executive Administration; Community Relations	\$3,102	\$9,870	\$179	\$6,155	98%	-38%	> 500%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Southwestern-Jefferson Co Con (4000)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	23230 Executive Administration; Staff Relations and Negotiations	\$11,151	\$10,276	\$0	\$0	-100%	-100%	
	23290 Executive Administration; Other Executive Administration Services	\$3,846	\$99,878	\$107,004	\$73,225	> 500%	-27%	-32%
	25191 Other Fiscal Services; Refund of Revenue	\$8,201	\$0	\$0	\$1,097	-87%		
	25193 Other Fiscal Services; Printed Forms	\$0	\$0	\$385	\$0			-100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$302	\$429	\$455	\$4,483	> 500%	> 500%	> 500%
	25196 Other Fiscal Services; Cash Change	\$1,300	\$2,562	\$1,080	\$1,237	-5%	-52%	15%
	25199 Other Fiscal Services; Other	\$0	\$1,800	\$0	\$0		-100%	
	25990 Other Support Services, Central	\$1,300	\$613	\$307	\$130	-90%	-79%	-58%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$806,282	\$1,009,019	\$845,191	\$953,470	18%	-6%	13%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$2,836	\$2,415	\$548	\$58	-98%	-98%	-89%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$43,678	\$348	\$7,022	\$5,881	-87%	> 500%	-16%
	26499 2007 Account Code - Other	\$219,261	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$968	\$18,412	\$4,369	\$1,762	82%	-90%	-60%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$760	\$0	\$0		-100%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$172,199	\$114,524	\$102,542	\$121,037	-30%	6%	18%
	27010 Student Transportation; Service Area Direction	\$12,517	\$11,442	\$14,342	\$14,471	16%	26%	1%
	27100 Student Transportation; Vehicle Operation	\$231,489	\$333,586	\$375,807	\$345,259	49%	3%	-8%
	27200 Student Transportation; Monitoring Services	\$41,943	\$51,111	\$59,690	\$48,100	15%	-6%	-19%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$77,279	\$98,175	\$103,447	\$110,290	43%	12%	7%
	27400 Student Transportation; Purchase of School Buses	\$181,398	\$202,989	\$198,704	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$575	\$409	\$0	\$0	-100%	-100%	
	27700 Student Transportation; Contracted Transportation Services	\$552,576	\$576,366	\$523,974	\$415,810	-25%	-28%	-21%
	27900 Student Transportation; Other Student Transportation Services	\$12,060	\$10,056	\$17,728	\$4,133	-66%	-59%	-77%
	27910 Student Transportation; Bus Driver Training	\$2,875	\$2,504	\$2,933	\$3,103	8%	24%	6%
	31100 Food Services Operations; Service Area Direction	\$905	\$0	\$0	\$0	-100%		
	31200 Food Services Operations; Food Preparation and Dispensing	\$267,927	\$323,160	\$317,651	\$336,158	25%	4%	6%
	31400 Food Services Operations; Food Purchases	\$199,365	\$285,701	\$267,040	\$263,567	32%	-8%	-1%
	31900 Other Food Services	\$50,248	\$10,449	\$12,868	\$29,126	-42%	179%	126%
<b>Overhead and Operational Total</b>		<b>\$3,200,574</b>	<b>\$3,612,372</b>	<b>\$3,364,606</b>	<b>\$3,131,901</b>	<b>-2%</b>	<b>-13%</b>	<b>-7%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$100	\$868	\$756	\$4,711	> 500%	443%	> 500%
	33300 Civic Services	\$0	\$2,879	\$0	\$0		-100%	
	33400 Athletic Coaches	\$72,492	\$99,582	\$94,677	\$69,320	-4%	-30%	-27%
	43000 Facilities Acquisition and Construction; Professional Services	\$3,500	\$4,845	\$0	\$0	-100%	-100%	
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$2,090	\$0	\$0		-100%	
	45100 Building Acquisition, Construction and Improvements	\$275,789	\$899,527	\$149,303	\$117,956	-57%	-87%	-21%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$461,567	\$397,860	\$440,067		-5%	11%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$1,664	\$2,121	\$3,470	\$39,245	> 500%	> 500%	> 500%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$27,681	\$43,990	\$12,533	\$16,390	-41%	-63%	31%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$132,106	\$116,452	\$79,340	\$51,757	-61%	-56%	-35%
	51100 Debt Services; Principal on Debt; Bonds	\$78,150	\$152,977	\$149,717	\$156,019	100%	2%	4%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Appr	\$14,840	\$0	\$7,507	\$9,237	-38%		23%
	52100 Debt Services; Interest on Debt; Bonds	\$38,150	\$0	\$0	\$0	-100%		
	52200 Debt Services; Interest on Debt; Temporary Loans	\$21,436	\$8,584	\$3,168	\$1,431	-93%	-83%	-55%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$0	\$0	\$604	\$0			-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$132,000	\$118,000	\$140,000	\$140,000	6%	19%	0%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$37,500	\$16,000	\$17,500		-53%	9%
	53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$0	\$5,546	\$0			-100%
	54200 Common School Fund; Principal	\$338,553	\$265,257	\$276,583	\$270,261	-20%	2%	-2%
	59100 Other Debt Services Obligations; Registrars Fee	\$1,500	\$1,500	\$1,500	\$1,500	0%	0%	0%
	60700 Nonprogramed Charges; Scholarships	\$0	\$1,430	\$0	\$0		-100%	
<b>Nonoperational Total</b>		<b>\$1,137,961</b>	<b>\$2,219,168</b>	<b>\$1,338,563</b>	<b>\$1,335,393</b>	<b>17%</b>	<b>-40%</b>	<b>0%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$133,744	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$522,838	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$615,058	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$8,505	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$1,557,812	\$0	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$2,837,958</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			